

Company Policy

DATEV eG Whistleblowing System



Table of Contents

- 1. Introduction..... 2
 - Purpose..... 2
 - Scope..... 2
- 2. Submitting Complaints and Reports..... 2
 - Complaints and Reports Concerning Human Rights..... 3
 - Complaints and Reports Concerning Environmental Rights 3
- 3. Handling of Complaints and Reports 4
 - General Principles and Procedural Rules..... 4
 - Specific Provisions on Human Rights Violations..... 5
 - Specific Provisions on Environmental Violations 6
- 4. Final Provisions..... 6
 - Protection of Whistleblowers 6
 - Privacy Policy 6

1. Introduction

Purpose

This policy document contains information from DATEV eG (hereinafter referred to as “DATEV”) about its internal whistleblowing system. The purpose of this system is to give employees and third parties the opportunity to submit complaints and reports about harmful behavior or risks at DATEV anonymously and securely without the fear of retaliation.

In addition, the whistleblowing system serves to fulfill human rights and environmental due diligence obligations and ensures that complaints and reports can be submitted concerning human rights or environmental risks or threats by individuals or groups in accordance with Section 8 of the German Supply Chain Due Diligence Act (abbreviated LkSG in German).

The whistleblowing system serves as an early warning system to identify risks or threats of legal violations, enabling DATEV to respond quickly and directly to prevent potential harm. It also provides access to appropriate remedies for affected individuals when rights violations or harm has already occurred.

Scope

The whistleblowing system is available to all DATEV employees.

2. Submitting Complaints and Reports

Any type of complaint or report can be submitted via the following whistleblowing channels:

- The free electronic whistleblowing management system (BKMS)¹, which is managed by EQS and is available around the clock. Reports can be submitted in either German or English.
- Via email to the Compliance Department at the following address: compliance@datev.de.
- By telephone, virtually (e.g., in the form of a video conference), or in person.

The whistleblowing system is available to all internal and/or external individuals or groups of individuals.

¹ <https://www.bkms-system.net/bkwebanon/report/clientInfo?cin=dv422&c=-1&language=eng>

These may include, for example, the following individuals or groups of individuals:

- DATEV employees
- Employees of direct or indirect suppliers and business partners
- Customers of DATEV and their suppliers and business partners
- Temporary workers, employees, external service providers
- Trade unions, non-governmental organizations, and other organizations that become aware of risks or harm and/or support affected individuals
- Residents and local communities in the physical vicinity of DATEV locations or the locations of service providers and direct suppliers

Any individual or group of individuals may submit complaints and reports at any time via the whistleblowing system if, for example, they have become aware of a legal violation and/or prohibited conduct.

Complaints and Reports Concerning Human Rights

Complaints and reports may relate to human rights risks or threats. This refers to situations where there is a likelihood that prohibited conduct relating to any of the human rights listed below is imminent or has already occurred:

- Child labor
- Slavery
- Forced labor
- Discrimination
- Withholding of fair wages
- Failure to comply with occupational safety standards
- Infringement of freedom of association and/or freedom of assembly
- Unlawful use of private and public security personnel
- Violation of land rights

Complaints and Reports Concerning Environmental Rights

Complaints and reports may also relate to environmental risks and threats. This refers to situations in which environmental damage affects natural resources that people rely on to sustain their livelihoods, for example, by compromising access to or the quality of food, drinking water, sanitation facilities, or general health. This particularly applies to:

- Harmful soil changes
- Water pollution
- Air pollution
- Harmful noise emissions
- Excessive water consumption

Furthermore, independent environmental risks can also be reported in the following cases:

- Prohibited use of mercury in manufacturing processes (as defined in the Minamata Convention on Mercury)
- Violation of the ban and/or restriction on the production and use of what are known as persistent organic substances (aldrin, chlordane, DDT, endrin, heptachlor, hexachlorobenzene, mirex, toxaphene) and industrial chemicals, as well as two groups of undesirable by-products (polychlorinated dibenzodioxins and dibenzofurans) (within the meaning of the Stockholm Convention on Persistent Organic Pollutants)
- Violation of the requirement to minimize the cross-border transportation of hazardous waste and to dispose of it in an environmentally sound manner close to the place of origin (within the meaning of the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal)

3. Handling of Complaints and Reports

General Principles and Procedural Rules

Complaints and reports are handled by the Compliance function, which should demonstrate the following attributes in connection with the processing of complaints and reports:

- Impartiality and confidentiality
- Autonomy and independence with regard to the handling of complaints and reports
- Free from conflicts of interest
- Qualifications relevant to handling complaints and reports

Upon receiving a complaint or report, the Compliance Officer and their deputy or deputies will conduct an initial plausibility and relevance check. If the complaint or report is deemed to be implausible or irrelevant, the case will be closed within two working days after reviewing the facts, and the individual who submitted the report will be informed accordingly. However, if the complaint or report is deemed

plausible and relevant, the Compliance Officer will initiate an investigation and examine the facts of the case.²

Based on the review of the complaint or report, an appropriate decision will be made on how to proceed (including employment-related and preventive measures, the filing of criminal charges where appropriate, and the termination of an investigation).³ The investigation will then subsequently closed by the Compliance Officer or the CEO.⁴ The ongoing and final results of investigations are documented appropriately. In addition, a decision will be made on appropriate measures that must be initiated immediately and implemented accordingly. The whistleblower will be informed of the outcome of the investigation by the Compliance Officer via a standard email if they are known by name or if a “mailbox” has been set up in the BKMS system. In the event of a negative report (i.e., if no violation was found), the Compliance Officer will inform the individual concerned.⁵

Finally, the Chair of the Supervisory Board/Personnel Committee will be informed by the Compliance Officer of substantiated cases or in the event of serious cases reported via the BKMS system. The Supervisory Board, the Executive Board, and the General Works Council will be informed on a semiannual basis regarding the number and type of reports and complaints received via the BKMS system.

Figure 1: Main steps in the process of submitting and handling complaints or reports⁶



Specific Provisions on Human Rights Violations

If a complaint or report is received that concerns human rights risks, threats, or violations, the Compliance Officer will coordinate the response and inform the Human Rights Officer. In addition, the Compliance Officer will consult with the relevant internal experts on the respective risk areas.

² Complaints and reports received via the BKMS system require CEO approval to initiate an investigation.

³ A decision by the Executive Board is required with regard to the complaints and reports submitted via the BKMS system.

⁴ The CEO is responsible for closing investigations into complaints and reports submitted through the BKMS system.

⁵ Once the investigations of complaints or reports submitted via the BKMS system have been concluded, the Head of Internal Audit must be informed, who will then authorize deletion of the report or complaint from the system.

⁶ Note on step 3: Once the process has begun, a decision on how to proceed will also be made. Note on step 6: With regard to complaints and reports submitted via the BKMS system, the CEO, Supervisory Board, and Personnel Committee should be informed of the final results.

Specific Provisions on Environmental Violations

If a complaint or report is received that provides information about environmental risks/threats or environmental damage, the Compliance Officer will coordinate the response and inform the Human Rights Officer and the Sustainability Officer. In addition, the Compliance Officer will consult with the relevant internal experts on the respective risk areas.

4. Final Provisions

Protection of Whistleblowers

Whistleblowers must not be disadvantaged or penalized in any way as a result of or in connection with complaints or reports. DATEV explicitly advocates for disciplinary action to be taken against any employees who demonstrably penalize, disadvantage, or otherwise impose adverse consequences on whistleblowers as a result of or in connection with complaints and reports.

Certain measures must be taken prior to and after the conclusion of the investigation to protect whistleblowers:

- All complaints or reports will be treated as strictly confidential.
- A secure and protected environment will be created when handling a complaint or report and communicating with the whistleblowers.
- If necessary, the names of the whistleblowers will be anonymized or pseudonymized.
- Personal data or other information that could reveal the identity of the whistleblower is subject to special protection.

Privacy Policy

The personal data and information provided when submitting a complaint or report will be processed in the whistleblowing system (i.e., the Business Keeper Monitoring System). The legal basis for this processing is Article 6(1)(c) in conjunction with Article 6(3) of the GDPR in conjunction with section 10 of the German Whistleblower Protection Act (abbreviated HinSchG in German). Only DATEV is authorized to view this data. Access is restricted to an extremely small group of expressly authorized individuals. Third parties are prevented from accessing the data and are expressly prohibited from doing so. All data is encrypted and stored with multilevel password protection. The data is automatically

deleted from the whistleblowing system three months after completion of the respective whistleblowing process.

DATEV has appointed a data protection officer:

DATEV eG Data Protection Officer

Walter Deinzer

Contact

Paumgartnerstr. 6 – 14

90429 Nuremberg, Germany

Phone: +49-911-319-0

Email: datenschutz@datev.de

Personal data will be processed for as long as is necessary and appropriate to investigate and make a final determination regarding the complaint or report. After that, the data will be deleted in accordance with applicable legal requirements.

Data subjects have the right to access, rectify, erase, restrict processing, and object to the processing of their personal data. If data subjects exercise their rights under the GDPR, DATEV will ensure that these are addressed and responded to without delay and in accordance with the law, at the latest within one month of receiving the request. In the event of any complaints in this regard, data subjects have the right to contact a data protection supervisory authority.